IN THE CLAIMS:

Please cancel Claims 4, 5, 7-11 and 18 without prejudice to or disclaimer of the subject matter recited therein.

1. (Previously Presented) A recording medium comprising:

a paper substrate having two surfaces, on both of which are provided an ink receiving layer containing an inorganic pigment and an outermost surface layer consisting of thermoplastic latex resin, in this order,

wherein the outermost surface layer forms a transparent film upon heating of the recording medium,

wherein the average particle size of the latex is 0.1 to 1.0 μm.

2. (Original) A recording medium according to Claim 1, wherein the inorganic pigment comprises alumina hydrate.

3. (Previously Presented) A recording medium according to Claim 1, wherein the difference in the amount of coating between said ink receiving layers on the two surfaces of the substrate is equal to or less than 15 g/m^2.

Claims 4 and 5 (Cancelled).

6. (Previously Presented) A recording medium according to Claim 1, wherein the latex resin is vinyl chloride-vinyl acetate latex resin.

Claims 7-18 (Cancelled).

19. (Previously Presented) A recording medium comprising:

a paper substrate having two surfaces, on both of which are provided an ink receiving layer containing an inorganic pigment and an outermost surface layer consisting of thermoplastic latex resin particles, in this order,

wherein the average particle size of the latex is 0.1 to 1.0 μm, and

wherein the amount of coating of the ink receiving layer of one side is smaller than the other.

20. (Previously Presented) A recording medium according to Claim 19, wherein the outermost surface layer forms a transparent film upon heating of the recording medium.

21. (Previously Presented) A recording medium according to Claim 19, wherein the inorganic pigment comprises alumina hydrate.

22. (Previously Presented) A recording medium according to Claim 19, wherein the difference in the amount of coating between said ink receiving layers on the two surfaces of the substrate is equal to or less than 15 g/m^2.